

PROPERTY TAX AMENDMENTS

2019 GENERAL SESSION

STATE OF UTAH

LONG TITLE

General Description:

This bill modifies the property tax valuation and appeals processes for county assessed real property.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ modifies the burden of proof for appeals involving certain real property for which there was a reduction in value as a result of a taxpayer appeal during the previous taxable year;
- ▶ creates an automatic county review process for certain real property valuations or equalizations that exceed a threshold; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

- 59-2-109**, as enacted by Laws of Utah 2016, Chapter 392
- 59-2-303**, as last amended by Laws of Utah 1993, Chapter 245
- 59-2-311**, as last amended by Laws of Utah 2005, Chapter 182
- 59-2-919.1**, as last amended by Laws of Utah 2016, Chapter 98
- 59-2-1004**, as last amended by Laws of Utah 2018, Chapter 277
- 59-2-1004.5**, as last amended by Laws of Utah 2008, Chapter 382

ENACTS:

- 59-2-303.2**, Utah Code Annotated 1953

33

34 *Be it enacted by the Legislature of the state of Utah:*

35 Section 1. Section **59-2-109** is amended to read:

36 **59-2-109. Burden of proof.**

37 (1) As used in this section[,"~~assessing~~]:

38 (a) "~~Assessing~~ authority" means:

39 [~~(a)~~] (i) the commission for property assessed under Part 2, Assessment of Property;

40 and

41 [~~(b)~~] (ii) a county assessor for property assessed under Part 3, County Assessment.

42 (b) "~~Final assessed value~~" means:

43 (i) for real property for which the property owner appealed the valuation or
44 equalization in accordance with Section 59-2-1004, the assessed value given to the real
45 property by a county board of equalization after the appeal; or

46 (ii) for real property for which the property owner or a county assessor appealed the
47 valuation or equalization in accordance with Section 59-2-1006 or sought judicial review of the
48 valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4,
49 Judicial Review, the assessed value given to the real property by the commission.

50 (c) "Inflation adjusted value" means the final assessed value for the previous taxable
51 year of the real property that is the subject of the appeal increased by the median property value
52 increase.

53 (d) "Median property value increase" means the midpoint of the property value
54 changes, if the midpoint is greater than zero, for all real property that is:

55 (i) of the same class of real property as the qualified real property; and

56 (ii) located within the same county and within the same market area as the qualified
57 real property.

58 (e) "Property value change" means the percentage change in the fair market value of
59 real property between January 1 of the previous year and January 1 of the current year.

60 (f) "Qualified real property" means real property:

61 (i) for which:

62 (A) the taxpayer or a county assessor appealed the valuation or equalization in
63 accordance with Section 59-2-1004 or 59-2-1006 for the previous year; and

64 (B) as a result of the appeal described in Subsection (1)(f)(i)(A), a county board of
65 equalization or the commission gave a final assessed value that was lower than the assessed
66 value for the previous taxable year;

67 (ii) that the taxpayer has not improved between January 1 of the previous taxable year
68 and January 1 of the current taxable year; and

69 (iii) for which the assessed value for the current taxable year is higher than the inflation
70 adjusted value.

71 (2) Notwithstanding Section 59-1-604, in an action appealing or seeking judicial
72 review of the value of property assessed by an assessing authority, the assessing authority has
73 the burden of proof before a county board of equalization, the commission, or a court of
74 competent jurisdiction[;] if the assessing authority presents evidence or otherwise asserts that
75 the fair market value of the assessed property is greater than the value originally assessed by
76 the assessing authority for that calendar year.

77 (3) (a) (i) Notwithstanding Section 59-1-604, in an action appealing or seeking judicial
78 review of the value of qualified real property assessed by a county assessor, the county assessor
79 has the burden of proof before a county board of equalization, the commission, or a court of
80 competent jurisdiction if the taxpayer does not seek to reduce the assessed value of the
81 qualified real property for the current taxable year below the inflation adjusted value.

82 (ii) The burden remains on the county assessor even if the previous year's valuation is:

83 (A) pending judicial review requested in accordance with Section 59-1-602 or Title
84 63G, Chapter 4, Part 4, Judicial Review; or

85 (B) overturned by a district court as a result of judicial review requested in accordance
86 with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review.

87 (b) In an action appealing or seeking judicial review of the value of qualified real
88 property assessed by a county assessor, the taxpayer has the burden of proof before a county
89 board of equalization, the commission, or a court of competent jurisdiction if the taxpayer
90 seeks to reduce the assessed value of the qualified real property for the current taxable year
91 below the inflation adjusted value.

92 Section 2. Section **59-2-303** is amended to read:

93 **59-2-303. General duties of county assessor.**

94 (1) [~~Prior to~~] (a) Before May 22 each year, the county assessor shall:

95 (i) ascertain the names of the owners of all property ~~[which]~~ that is subject to taxation
 96 by the county~~[, and shall];~~

97 (ii) except as provided in Subsection (2), assess the property to the owner, claimant of
 98 record, or occupant in possession or control at [12 o'clock midnight of January 1 in the tax
 99 year, unless a subsequent conveyance of ownership of the real property was recorded in the
 100 office of the county recorder more than 14 calendar days before the date of mailing of the tax
 101 notice. In that case, any tax notice may be mailed, and the tax assessed, to the new owner. No
 102 mistake in the name or address of the owner or supposed owner of property renders the
 103 assessment invalid.] midnight on January 1 of the taxable year; and

104 (iii) conduct the review process described in Section 59-2-303.2.

105 (b) No mistake in the name or address of the owner or supposed owner of property
 106 renders the assessment invalid.

107 (2) If a conveyance of ownership of the real property was recorded in the office of a
 108 county recorder after January 1 but more than 14 calendar days before the day on which the
 109 county treasurer mails the tax notice, the county assessor shall assess the property to the new
 110 owner.

111 ~~(2)~~ (3) A county assessor shall become fully acquainted with all property in [his] the
 112 county assessor's county, as provided in Section 59-2-301.

113 Section 3. Section **59-2-303.2** is enacted to read:

114 **59-2-303.2. Automatic review of assessed value of review property.**

115 (1) As used in this section:

116 (a) "Final assessed value" means:

117 (i) for a review property for which the property owner did not appeal the valuation or
 118 equalization in accordance with Section 59-2-1004, the assessed value as stated on the
 119 valuation notice described in Section 59-2-919.1;

120 (ii) for a review property for which the property owner appealed the valuation or
 121 equalization in accordance with Section 59-2-1004, the assessed value given to the review
 122 property by a county board of equalization after the appeal; or

123 (iii) for a review property for which the property owner or a county assessor appealed
 124 the valuation or equalization in accordance with Section 59-2-1006 or sought judicial review of
 125 the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part

126 4. Judicial Review, the assessed value given to the review property by the commission.

127 (b) "Median property value change" means the midpoint of the property value changes
128 for all real property that is:

129 (i) of the same class of real property as the review property; and

130 (ii) located within the same county and within the same market area as the review
131 property.

132 (c) "Property value change" means the percentage change in the fair market value of
133 real property between January 1 of the previous year and January 1 of the current year.

134 (d) "Review property" means real property located in the county:

135 (i) that between January 1 of the previous year and January 1 of the current year has not
136 been improved; and

137 (ii) for which the county assessor did not conduct a detailed review of property
138 characteristics during the current taxable year.

139 (e) "Threshold increase" means an increase in a review property's assessed value for the
140 current taxable year compared to the final assessed value of the review property for the
141 previous taxable year that is:

142 (i) the median property value change plus 15%; and

143 (ii) at least \$10,000.

144 (2) (a) Before completing and delivering the assessment book to the county auditor in
145 accordance with Section 59-2-311, the county assessor shall review the assessment of a review
146 property for which the assessed value for the current taxable year is equal to or exceeds the
147 threshold increase.

148 (b) The county assessor shall retain a record of the properties for which the county
149 assessor conducts a review in accordance with this section and the results of that review.

150 (3) (a) If the county assessor determines that the assessed value of the review property
151 reflects the review property's fair market value, the county assessor shall not adjust the review
152 property's assessed value.

153 (b) If the county assessor determines that the assessed value of the review property
154 does not reflect the review property's fair market value, the county assessor shall adjust the
155 assessed value of the review property to reflect the fair market value.

156 (4) The review process described in this section does not supersede or otherwise affect

157 a taxpayer's right to appeal or to seek judicial review of the valuation or equalization of the
 158 taxpayer's review property in accordance with:

159 (a) this part;

160 (b) Title 59, Chapter 1, Part 6, Judicial Review; or

161 (c) Title 63G, Chapter 4, Part 4, Judicial Review.

162 Section 4. Section **59-2-311** is amended to read:

163 **59-2-311. Completion and delivery of assessment book -- Signed statement**

164 **required -- Contents of signed statement -- Adjustment of assessment in assessment book.**

165 (1) [~~Prior to~~] Before May 22 each year, the county assessor shall complete and deliver
 166 the assessment book to the county auditor.

167 (2) The county assessor shall subscribe and sign a statement in the assessment book
 168 substantially as follows:

169 I, _____, the assessor of _____ County, do swear that before May 22, _____(year), I
 170 made diligent inquiry and examination, and either personally or by deputy, established the
 171 value of all of the property within the county subject to assessment by me; that the property has
 172 been assessed on the assessment book equally and uniformly according to the best of my
 173 judgment, information, and belief at its fair market value; that I have faithfully complied with
 174 all the duties imposed on the assessor under the revenue laws including the requirements of
 175 Section 59-2-303.1; and that I have not imposed any unjust or double assessments through
 176 malice or ill will or otherwise, or allowed anyone to escape a just and equal assessment through
 177 favor or reward, or otherwise.

178 (3) Before completing and delivering the assessment book under Subsection (1), the
 179 county assessor shall adjust the assessment of property in the assessment book to reflect an
 180 adjustment in the taxable value of any property if the adjustment in taxable value is made:

181 (a) by the county board of equalization [~~under~~] in accordance with Section
 182 59-2-1004.5[~~; and~~] on or before May 15; or

183 [~~(b) on or before May 15;~~]

184 (b) by the county assessor in accordance with Section 59-2-303.2.

185 Section 5. Section **59-2-919.1** is amended to read:

186 **59-2-919.1. Notice of property valuation and tax changes.**

187 (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or

188 before July 22 of each year, shall notify each owner of real estate who is listed on the
189 assessment roll.

190 (2) The notice described in Subsection (1) shall:

191 (a) except as provided in Subsection (4), be sent to all owners of real property by mail
192 10 or more days before the day on which:

193 (i) the county board of equalization meets; and

194 (ii) the taxing entity holds a public hearing on the proposed increase in the certified tax
195 rate;

196 (b) be on a form that is:

197 (i) approved by the commission; and

198 (ii) uniform in content in all counties in the state; and

199 (c) contain for each property:

200 (i) the assessor's determination of the value of the property;

201 (ii) the date the county board of equalization will meet to hear complaints on the
202 valuation;

203 (iii) itemized tax information for all applicable taxing entities, including:

204 (A) the dollar amount of the taxpayer's tax liability for the property in the prior year;

205 and

206 (B) the dollar amount of the taxpayer's tax liability under the current rate;

207 (iv) the tax impact on the property;

208 (v) the time and place of the required public hearing for each entity;

209 (vi) property tax information pertaining to:

210 (A) taxpayer relief;

211 (B) options for payment of taxes; and

212 (C) collection procedures;

213 (vii) information specifically authorized to be included on the notice under this
214 chapter;

215 (viii) the last property review date of the property as described in Subsection
216 59-2-303.1(1)(c); and

217 (ix) other property tax information approved by the commission.

218 (3) If a taxing entity that is subject to the notice and hearing requirements of

219 Subsection 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall
220 state, in addition to the information required by Subsection (2):

221 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;

222 (b) the difference between the dollar amount of the taxpayer's tax liability if the
223 proposed increase is approved and the dollar amount of the taxpayer's tax liability under the
224 current rate, placed in close proximity to the information described in Subsection (2)(c)(v); and

225 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under
226 the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability
227 under the current tax rate.

228 (4) (a) Subject to the other provisions of this Subsection (4), a county auditor may, at
229 the county auditor's discretion, provide the notice required by this section to a taxpayer by
230 electronic means if a taxpayer makes an election, according to procedures determined by the
231 county auditor, to receive the notice by electronic means.

232 (b) (i) If a notice required by this section is sent by electronic means, a county auditor
233 shall attempt to verify whether a taxpayer receives the notice.

234 (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or more
235 before the county board of equalization meets and the taxing entity holds a public hearing on a
236 proposed increase in the certified tax rate, the notice required by this section shall also be sent
237 by mail as provided in Subsection (2).

238 (c) A taxpayer may revoke an election to receive the notice required by this section by
239 electronic means if the taxpayer provides written notice to the county auditor on or before April
240 30.

241 (d) An election or a revocation of an election under this Subsection (4):

242 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
243 before the due date for paying the tax; or

244 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
245 equalization of the taxpayer's real property submit the application for appeal within the time
246 period provided in Subsection 59-2-1004~~(2)~~(3).

247 (e) A county auditor shall provide the notice required by this section as provided in
248 Subsection (2), until a taxpayer makes a new election in accordance with this Subsection (4), if:

249 (i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive the

250 notice required by this section by electronic means; or

251 (ii) the county auditor finds that the taxpayer's electronic contact information is invalid.

252 (f) A person is considered to be a taxpayer for purposes of this Subsection (4)

253 regardless of whether the property that is the subject of the notice required by this section is

254 exempt from taxation.

255 Section 6. Section **59-2-1004** is amended to read:

256 **59-2-1004. Appeal to county board of equalization -- Real property -- Time**
257 **period for appeal -- Public hearing requirements -- Decision of board -- Extensions**
258 **approved by commission -- Appeal to commission.**

259 (1) As used in this section:

260 (a) "Final assessed value" means:

261 (i) for real property for which the property owner appealed the valuation or
262 equalization in accordance with Section 59-2-1004, the assessed value given to the real
263 property by a county board of equalization after the appeal; or

264 (ii) for real property for which the property owner or the county assessor appealed the
265 valuation or equalization in accordance with Section 59-2-1006 or sought judicial review of the
266 valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4,
267 Judicial Review, the assessed value given to the real property by the commission.

268 (b) "Inflation adjusted value" means the final assessed value for the previous taxable
269 year of the real property that is the subject of the appeal increased by the median property value
270 increase.

271 (c) "Median property value increase" means the midpoint of the property value
272 changes, if the midpoint is greater than zero, for all real property that is:

273 (i) of the same class of real property as the qualified real property; and

274 (ii) located within the same county and within the same market area as the qualified
275 real property.

276 (d) "Property value change" means the percentage change in the fair market value of
277 real property between January 1 of the previous year and January 1 of the current year.

278 (e) "Qualified real property" means real property:

279 (i) for which:

280 (A) the taxpayer or a county assessor appealed the valuation or equalization in

281 accordance with Section 59-2-1004 or 59-2-1006 for the previous taxable year; and
282 (B) as a result of the appeal described in Subsection (1)(e)(i)(A), a county board of
283 equalization or the commission gave a final assessed value that was lower than the assessed
284 value for the previous taxable year;

285 (ii) that the taxpayer has not improved between January 1 of the previous taxable year
286 and January 1 of the current taxable year; and

287 (iii) for which the assessed value for the current taxable year is higher than the inflation
288 adjusted value.

289 ~~(1)~~ (2) (a) A taxpayer dissatisfied with the valuation or the equalization of the
290 taxpayer's real property may make an application to appeal by:

291 (i) filing the application with the county board of equalization within the time period
292 described in Subsection ~~(2)~~ (3); or

293 (ii) making an application by telephone or other electronic means within the time
294 period described in Subsection ~~(2)~~ (3) if the county legislative body passes a resolution under
295 Subsection ~~(7)~~ (8) authorizing a taxpayer to make an application by telephone or other
296 electronic means.

297 (b) (i) The county board of equalization shall make a rule describing the contents of the
298 application.

299 (ii) In addition to any information the county board of equalization requires, the
300 application shall include information about:

301 (A) the burden of proof in an appeal involving qualified real property; and

302 (B) the process for a taxpayer that owns real property to learn the inflation adjusted
303 value of the qualified real property.

304 ~~(2)~~ (3) (a) Except as provided in Subsection ~~(2)~~ (3)(b) and for purposes of
305 Subsection ~~(1)~~ (2), a taxpayer shall make an application to appeal the valuation or the
306 equalization of the taxpayer's real property on or before the later of:

307 (i) September 15 of the current calendar year; or

308 (ii) the last day of a 45-day period beginning on the day on which the county auditor
309 provides the notice under Section 59-2-919.1.

310 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
311 commission shall make rules providing for circumstances under which the county board of

312 equalization is required to accept an application to appeal that is filed after the time period
313 prescribed in Subsection ~~[(2)]~~ (3)(a).

314 ~~[(3)]~~ (4) (a) ~~[The owner]~~ Except as provided in Subsection (4)(b), the taxpayer shall
315 include in the application under Subsection ~~[(1)]~~ (2)(a)(i) the ~~[owner's]~~ taxpayer's estimate of
316 the fair market value of the property and any evidence that may indicate that the assessed
317 valuation of the ~~[owner's]~~ taxpayer's property is improperly equalized with the assessed
318 valuation of comparable properties.

319 (b) (i) For an appeal involving qualified real property:

320 (A) the county board of equalization shall presume that the fair market value of the
321 qualified real property is equal to the inflation adjusted value; and

322 (B) except as provided in Subsection (4)(b)(ii), the taxpayer may provide the
323 information described in Subsection (4)(a).

324 (ii) If the taxpayer seeks to prove that the fair market value of the qualified real
325 property is below the inflation adjusted value, the taxpayer shall provide the information
326 described in Subsection (4)(a).

327 ~~[(4)]~~ (5) In reviewing evidence submitted to a county board of equalization by or on
328 behalf of an owner or a county assessor, the county board of equalization shall consider and
329 weigh:

330 (a) the accuracy, reliability, and comparability of the evidence presented by the owner
331 or the county assessor;

332 (b) if submitted, the sales price of relevant property that was under contract for sale as
333 of the lien date but sold after the lien date;

334 (c) if submitted, the sales offering price of property that was offered for sale as of the
335 lien date but did not sell, including considering and weighing the amount of time for which,
336 and manner in which, the property was offered for sale; and

337 (d) if submitted, other evidence that is relevant to determining the fair market value of
338 the property.

339 ~~[(5)]~~ (6) (a) The county board of equalization shall meet and hold public hearings as
340 described in Section 59-2-1001.

341 (b) (i) For purposes of this Subsection ~~[(5)]~~ (6)(b), "significant adjustment" means a
342 proposed adjustment to the valuation of real property that:

343 (A) is to be made by a county board of equalization; and

344 (B) would result in a valuation that differs from the original assessed value by at least
345 20% and \$1,000,000.

346 (ii) When a county board of equalization is going to consider a significant adjustment,
347 the county board of equalization shall:

348 (A) list the significant adjustment as a separate item on the agenda of the public
349 hearing at which the county board of equalization is going to consider the significant
350 adjustment; and

351 (B) for purposes of the agenda described in Subsection [~~(5)~~] (6)(b)(ii)(A), provide a
352 description of the property for which the county board of equalization is considering a
353 significant adjustment.

354 (c) The county board of equalization shall make a decision on each appeal filed in
355 accordance with this section within 60 days after the day on which the taxpayer makes an
356 application.

357 (d) The commission may approve the extension of a time period provided for in
358 Subsection [~~(5)~~] (6)(b) for a county board of equalization to make a decision on an appeal.

359 (e) Unless the commission approves the extension of a time period under Subsection
360 [~~(5)~~] (6)(d), if a county board of equalization fails to make a decision on an appeal within the
361 time period described in Subsection [~~(5)~~] (6)(c), the county legislative body shall:

362 (i) list the appeal, by property owner and parcel number, on the agenda for the next
363 meeting the county legislative body holds after the expiration of the time period described in
364 Subsection [~~(5)~~] (6)(c); and

365 (ii) hear the appeal at the meeting described in Subsection [~~(5)~~] (6)(e)(i).

366 (f) The decision of the county board of equalization shall contain:

367 (i) a determination of the valuation of the property based on fair market value; and

368 (ii) a conclusion that the fair market value is properly equalized with the assessed value
369 of comparable properties.

370 (g) If no evidence is presented before the county board of equalization, the county
371 board of equalization shall presume that the equalization issue has been met.

372 (h) (i) If the fair market value of the property that is the subject of the appeal deviates
373 plus or minus 5% from the assessed value of comparable properties, the county board of

374 equalization shall adjust the valuation of the appealed property to reflect a value equalized with
 375 the assessed value of comparable properties.

376 (ii) Subject to Sections 59-2-301.1, 59-2-301.2, 59-2-301.3, and 59-2-301.4, equalized
 377 value established under Subsection [~~(5)~~] (6)(h)(i) shall be the assessed value for property tax
 378 purposes until the county assessor is able to evaluate and equalize the assessed value of all
 379 comparable properties to bring all comparable properties into conformity with full fair market
 380 value.

381 [~~(6)~~] (7) If any taxpayer is dissatisfied with the decision of the county board of
 382 equalization, the taxpayer may file an appeal with the commission as described in Section
 383 59-2-1006.

384 [~~(7)~~] (8) A county legislative body may pass a resolution authorizing taxpayers owing
 385 taxes on property assessed by that county to file property tax appeals applications under this
 386 section by telephone or other electronic means.

387 Section 7. Section **59-2-1004.5** is amended to read:

388 **59-2-1004.5. Valuation adjustment for decrease in taxable value caused by a**
 389 **natural disaster.**

390 (1) For purposes of this section:

391 (a) [~~"natural"~~] "Natural disaster" means:

392 (i) an explosion;

393 (ii) fire;

394 (iii) a flood;

395 (iv) a storm;

396 (v) a tornado;

397 (vi) winds;

398 (vii) an earthquake;

399 (viii) lightning;

400 (ix) any adverse weather event; or

401 (x) any event similar to an event described in this Subsection (1), as determined by the
 402 commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative
 403 Rulemaking Act[~~; and~~].

404 (b) [~~"natural"~~] "Natural disaster damage" means any physical harm to property caused by

405 a natural disaster.

406 (2) Except as provided in Subsection (3), if, during a calendar year, property sustains a
407 decrease in taxable value that is caused by natural disaster damage, the owner of the property
408 may apply to the county board of equalization for an adjustment in the taxable value of the
409 owner's property as provided in Subsection (4).

410 (3) [~~Notwithstanding Subsection (2), an~~] An owner may not receive the valuation
411 adjustment described in this section if the decrease in taxable value described in Subsection (2)
412 is:

413 (a) due to the intentional action or inaction of the owner; or

414 (b) less than 30% of the taxable value of the property described in Subsection (2)
415 before the decrease in taxable value described in Subsection (2).

416 (4) (a) To receive the valuation adjustment described in Subsection (2), the owner of
417 the property shall file an application for the valuation adjustment with the county board of
418 equalization on or before the later of:

419 (i) the deadline described in Subsection 59-2-1004[~~(2)~~](3); or

420 (ii) 45 days after the day on which the natural disaster damage described in Subsection
421 (2) occurs.

422 (b) The county board of equalization shall hold a hearing:

423 (i) within 30 days [~~of~~] after the day on which the county board of equalization receives
424 the application described in Subsection (4)(a) [~~is received by the board of equalization~~]; and

425 (ii) following the procedures and requirements of Section 59-2-1001.

426 (c) At the hearing described in Subsection (4)(b), the applicant shall have the burden of
427 proving, by a preponderance of the evidence:

428 (i) that the property sustained a decrease in taxable value, that:

429 (A) was caused by natural disaster damage; and

430 (B) is at least 30% of the taxable value of the property described in this Subsection
431 (4)(c)(i) before the decrease in taxable value described in this Subsection (4)(c)(i);

432 (ii) the amount of the decrease in taxable value described in Subsection (4)(c)(i); and

433 (iii) that the decrease in taxable value described in Subsection (4)(c)(i) is not due to the
434 action or inaction of the applicant.

435 (d) If the county board of equalization determines that the applicant has met the burden

436 of proof described in Subsection (4)(c), the county board of equalization shall reduce the
437 valuation of the property described in Subsection (4)(c)(i) by an amount equal to the decrease
438 in taxable value of the property multiplied by the percentage of the calendar year remaining
439 after the natural disaster damage occurred.

440 (e) The decision of the board of equalization shall be provided to the applicant, in
441 writing, within 30 days ~~[of]~~ after the day on which the county board of equalization concludes
442 the hearing described in Subsection (4)(b) [is concluded].

443 (5) An applicant that is dissatisfied with a decision of the county board of equalization
444 under this section may appeal that decision under Section 59-2-1006.

445 Section 8. **Effective date.**

446 If approved by two-thirds of all the members elected to each house, this bill takes effect
447 upon approval by the governor, or the day following the constitutional time limit of Utah
448 Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,
449 the date of veto override.

450 Section 9. **Retrospective operation.**

451 This bill has retrospective operation for January 1, 2019.